

09. IMPLEMENTATION OF GOVERNMENT ACCRUAL ACCOUNTING STANDARDS IN AN INDONESIA LOCAL GOVERNMENT

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IMPLEMENTATION OF GOVERNMENT ACCRUAL ACCOUNTING STANDARDS IN AN INDONESIA LOCAL GOVERNMENT

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ABSTRACT

This study aims to explore in depth how a new accounting standard considered capable of providing more accountable information implemented in local government in Indonesia. Mojokerto regency government is obliged to change cash-based accounting standard to become accrual-based. This study uses a qualitative approach, where researchers involved as a participant observer. The informants observed are government employees involved in accounting and financial accounting. The data used relate to various local government policies to implement accrual-based accounting standards, including responses from accountants. Data analyzed by Miles Huberman interactive method. Government accounting innovation, in this case, the adoption of the accrual basis accounting system, replacing the centralized specified cash basis. The regional head has a strong commitment to implement it, by establishing various technical regulations for accrual basis accounting to be implemented. There is resistance because this standard is considered severe. This study provides an understanding that behavioral factors occur in government budgeting processes. Government policy to continuously improve human resources especially in accounting field needs to be improved. In organizations where accounting personnel are scarce, it is advisable not transferred because it can disrupt the implementation of government accounting innovation. This study provides an in-depth and detailed understanding of the implementation of government accounting innovation rarely done by previous research.

Keywords: government, accounting standard, accrual basis, implementation Final

1. INTRODUCTION

There are only two basic accounting, or accounting basis known in accounting, i.e., cash-based accounting and accrual basis. The basis of accounting is an accounting method used in determining when and how to record economic transactions. In cash basis accounting, the transaction not acknowledged until the transaction is received or issued. If the transaction does not affect cash, then the transaction will not be recorded. In fact, a transaction does not necessarily affect cash. Implementation of this accounting basis is considered many weaknesses.

especially the resulting financial statements are not informative. An uninformative accountability report will undoubtedly disrupt the realization of a transparent and accountable government. The full implementation of a cash-based accounting system is considered irrelevant to the spirit of creating a good governance government. The accrual basis is the accounting basis that recognizes transactions and other events at the time the transactions and events occur. Such transactions and events are recorded in the accounting records and recognized in the financial statements in the periods incurred (Halim and Kusufi, 2012). Accrual-based accounting is considered to have some benefits for public sector organizations. Supporters of the application of accrual basis in public sector organizations believe that accrual accounting recognizes the burden when transactions occur, deemed to provide a more transparent picture of government operations (Boothe, 2007).

In Indonesia, government accounting innovation begin with the enactment of tripartite law (UU) package of state finance that includes Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury and Law No. 15 of 2004 on Audit of State Financial Management and Accountability. One of the provisions in Law Number 17 the Year 2003 regarding State Finance is to present Government Accounting Standard (SAP) as the basis for preparing financial reports for government agencies. UU no. 17 The year 2003 on State Finance requires the implementation guidance issued the implementation guideline that is Government Regulation (PP) of Republic of Indonesia Number 71 the Year 2010 concerning Government Accounting Standard (SAP) instead of Government Regulation (PP) Number 24 the Year 2005 about Government Accounting standards). Government Regulation (PP), No. 71 of 2010 on Government Accounting Standards, states that cash-based accrual-based SAP (CTA) is valid for transitional periods for entities not yet ready to apply accrual basis accounting for a maximum period of 4 (four) years after the 2010 fiscal year. It means that the accrual accounting implementation should be implemented by 2015.

One important thing in the implementation of accrual basis accounting is the role of human resources in the preparation of Central / Local Government Financial Statements. The HR factor is a factor that determines the success of the accrual implementation because the information presented in the financial statements depends on the ability of the preparation of financial statements to interpret financial transactions into useful information. Therefore, the availability of human resources at the Central / Regional Government as the author of the government's financial report is not entirely accounting education background requires particular attention.

Along with the implementation of the accrual basis for financial reporting, the preparation of the fixed budget uses the cash basis with the resulting report in the Budget Realization Report (LRA), while for other financial reporting will use the accrual basis. Following Government

Regulation Number 71 of 2010 on Government Accounting Standards, the financial statements will consist of: 1) the Budget Realization Report (LRA), 2). Balance Sheet Changes, 3). Balance Sheet 4). Operations Report 5). Cash Flow Statement, 6). Statement of Changes in Equity and 7). Notes to the Financial Statements report. There is the addition of three financial statements, namely Change of Balance of Over Budget Report, Operations Report, and Statement of Change of Equity.

Research conducted by Arnaboldi, Michela and Lapsley, Irvine (2009) on the implementation of capital asset accounting in 32 local governments in Scotland argue the issue of full adoption of accrual accounting in the public sector has resulted in heated debates over the possibility of top-down failure, the rationality of policy implementation and the resulting ambiguity exploited by local implementers (Wallace et al., 2006). This result is also influenced by the existence of a stable profession (Matland, 1995) who may work against policy directives from a centralistic, hierarchical approach, a situation typical in many public sector settings (Skelley, 2002). In this case, the traditional form of capital accounting has not or cannot be eliminated entirely without changes in legislation. The new system not connected to the management of the local government, but supporters have seen the key benefits of this reform with increased provision of information to capital asset managers. The case study evidence presented reveals skepticism over the use of information capital for accounting decision making.

The adoption of an accrual-based accounting system is a continuous and integrated process, the impact resulting from the implementation of this system cannot see in a short time. Understanding the factors that influence the success or failure of introducing new accounting systems, especially in the governance context is essential. Therefore, it is essential to understand how the government accounting innovation, in this case, know the implementation of the implementation, the commitment of the regional head and the obstacles in the field.

2. LITERATURE REVIEW

Research Salani (2010) study found that (a) human resources, commitment and supporting tools were able to explain the successful implementation of government regulation. Arliana's research (2011) aims to obtain an overview of the accrual basis of accounting implementation at the State Health Office and Auction Office (KPKNL) Makassar as well as to know the factors and to support values owned by KPKNL Makassar to apply the accrual basis earlier. Respondents in the study were 5 (five) persons consisting of KPKNL Makassar employees. Data were collected through direct interviews with respondents using interview guides, direct observation of the activities of KPKNL Makassar staff and documentation studies of related documents. The result of the research shows that employees already understand the meaning of accrual-based accounting. The factors that are owned to support the accrual basis accounting implementation

are: communication, resources (human and technological resources), attitudes / dispositions and bureaucratic structures, as well as their values to support the implementation of an earlier accrual basis: integrity, professionalism (accountability and commitment), synergy, service (sincerity and transparency), and perfection. The equation of research that researchers do with research Ariana (2011) is research on the application of Accounting Standards Government-based accrual. However, some differences are (1) research method using qualitative research while Ariana (2011) using quantitative method, (2) research object is Mojokerto regency while Ariana (2011) examines Accrual Based Government Accounting Standards at KPKNL Makassar.

Prastyo research, Agus (2015) aims to determine the readiness of Lumajang Local Government in Implementing Accounting Standards Accrual-Based Government in Lumajang District Government. This research concludes that the Government of Lumajang Regency is not entirely ready to implement accrual government accounting standards so that acceleration efforts are needed to be done to solve the existing constraints so that the Implementation of Accrual Based Government Accounting Standards by 2015 will run with good.

Research conducted by Okfiansari, Antin (2014) which discusses the implementation of accrual-based SAP in the presentation of local fixed asset accounting in the opinion perspective BPK. This study concludes that the accrual implementation of fixed asset accounting in local government is still far from what expected. It evidenced by the comparison of BPK's opinion on the Provincial LKPD in 2011. The WTP's opinion on the provincial LKPD is only 36% and dominated by the WDP opinion. With still few provincial governments receiving 36% of WTP opinion in 2011. The audit of SPI effectiveness related to local government fixed assets shows that it is ineffective. The accounting of fixed assets and reporting, indicating the low capacity of local government human resources over fixed asset accounting system in the regions, besides, related to the lack of understanding of legislation related to fixed assets also resulted in the findings of administrative irregularities. It shows that the accrual-based SAP implementation of fixed asset accounting is still far from being expected.

Research conducted by Widyastuti, Ni Made Ariet al. (2015) to the Government of Gianyar Regency entitled "Analysis of Local Government Readiness in Implementing Accounting Standards Based on Accrual Government in Gianyar Regency." This study concludes that the readiness of Gianyar Regency Government in the implementation of Accrual Based Accounting Standards (SAP) is to make preparations towards the implementation of accounting standards based on accrual government as a form of compliance with current government regulations. The form of preparation of Gianyar regency government such as socialization to government apparatus of Gianyar Regency, held workshop to finance department in SKPD of Gianyar

regency, set accounting policy in the form of regent regulation concerning government accounting system and accounting policy and system and procedure of regional finance management in the implementation of accrual-based SAP in 2015. From the description above can be concluded that:

1) the readiness of the Gianyar Regency government seen from the quality of Human Resources (HR) has not fully mastered the accrual basis because in using the Regional Management Information System (SIMDA) it is still necessary to do the training how to apply it.

2) readiness of Gianyar regency government regarding IT / accounting information system has prepared software and hardware that support accrual-based SAP implementation, and 3) commitment of government organization of Gianyar Regency support regulations that already exist and want to apply the accrual basis.

Research conducted by Kusuma, Ririz Setiawati on Jember District Government entitled "Government Readiness Analysis in Applying Accrual Based Government Accounting Standards (Case on Jember District Government)." This research concludes that the readiness of the Local Government of Jember Regency indicated by commitment, human resources, facilities infrastructure and information systems related the parameters of integrity is the category of ready and for the readiness of human resources, the readiness of information systems and infrastructure facilities is quite a ready category. While obstacles in the implementation of Government Regulation No. 71 of 2010, on Government Accounting Standards (SAP), among others, until now the preparation of LKPD still done manually (excel) no special software, the number of human resources in quantity is not enough, lack of BinteK or training, lack of socialization, facilities and infrastructure already exists but still not sufficient.

Research conducted by Yuhertiana, Indrawati et al. (2015) conducted on the Government of Jombang Regency with the title "The Psychological Reactions of Accrual Implementation Evidence of Public Sector Innovation. This study concludes that psychologically, the implementation of "obligations" is only an accrual ritual without knowing what accrual is. There are two psychological reactions from the accrual, positive and negative actors. Adverse reactions, related to financial officer stress. They obey and faithfully apply the rules, but in case they do not understand what the actual accrual is. They do not understand the benefits of accruals; they do not use accruals reporting as a basis for decision making. Adverse reactions associated with Resistance to accruals that cause difficulties in standard languages, technical accruals. Lack of capacity and information can keep officers from getting under stressful conditions.

3. RESEARCH METHODS

This type of research is qualitative in the interpretive paradigm. According to Moleong (2008), qualitative research is a study that uses a naturalistic approach to seek and find understanding or understanding of the phenomenon in a context-specific context. The object of research is where the research will conduct. In this study, researchers conducted or took the object of research at the Board of Management Finance and Assets (BPKA) Mojokerto District Government.

The data used in this study obtained from various sources, which include primary data and secondary data. 1. Primary data obtained directly from the source. Interviews conducted with informants who know the problems of research. Mr. HS as the Regional Secretary of Mojokerto regency. Mrs. MJA as Head of Financial and Asset Management Agency (BPKA). Mr. Zk as Head of Sector Accounting. Mr. MIA as Head of Asset Management. Mrs. WA as Head of Sub Division of Bina Akuntansi and Mrs. SNU as Head of Sub Division of Data Processing and Reporting as well as some Treasurer of Acceptance and Expenditure Treasurer in selected SKPD; 2. Secondary data is data directly obtained from the books of theory and literature and all data and supporting documents from related parties and can use as a basis for giving consideration and problem-solving in this research.

4. RESULTS AND DISCUSSION

The effectiveness of local government efforts in the implementation of accrual-based SAP indicated by the commitment of the Regional Head and key personnel as well as support from the DPRD. All parties must jointly support the effectiveness of the accrual-based SAP implementation through the approval of the activity budget, adequate planning, and internalization of the planning process to the parties related to the accrual-based SAP implementation. Mojokerto regency government has a commitment to the implementation of accrual-based SAP at the level of policy formulation, policy implementation and monitoring and evaluation.

4.1 Policy Formulation

Formulation of policies and regulations that have been done by Mojokerto Regency Government with the following description. Mojokerto regency government commits the implementation of accrual-based SAP, and this supported by a statement of commitment in the form of integrity pact of Regents as Head of Region which states support the implementation of accrual-based SAP implementation. The integrity pact states that:

"The Regional Government is committed and able to carry out local financial management and implementation of FY 2015 activities based on accrual SAP by producing a financial report by accrual-based SAP."

The Commitment of the Head of Region and its staffs described in the form of roadmap and schedule of preparing the implementation of Accounting Standards Government (SAP) based on accruals. Strategy roadmap implementation Mojokerto regency government made in three stages of the introduction phase, preparation phase and an implementation phase with the description of the stages as follows.

- a) Introduction stage. Introduction stage realized in the form of studying related regulations such as Government Regulation Number 71 the Year 2010 concerning Government Accounting Standards and Regulation of the Minister of Home Affairs Number 64 the Year 2013 on Implementation of Accrual Based Accounting Standards at Local Government.
- b) Preparatory stage. The preparation phase is realized by socializing the implementation of the accrual basis and preparing the Regent's Regulation on accounting policy and the Regents Regulation on Local Government Accounting System.
- c) Implementation stage. Implementation stage realized by applying Government Regulation No. 71 of 2010, applying Regulation of Regent Number 56 the Year 2014 on Local Government Accounting Policy and Regulation of Regent Number 57 the Year 2014 about Government Accounting System

For the sake of orderly implementation of the plan, the Mojokerto Regency Government has compiled the schedule with the following description.

Figure 1: Accrual Based Accounting Implementation Roadmap

INTRODUCTION STAGE	PREPARATORY STAGE	IMPLEMENTATION STAGE
Learning the Government Accounting Standard (PP 71 year 2010)	Accrual Based socialisation	Implement PP 71 year 2010, Regent regulation of accounting policy and regent regulation of accounting system
Learning Accrual Based Standard (Permendagri 64 year 2013)	Preparation of regent regulations on regional financial accounting policy Preparation of regent regulations on regional financial accounting standards	Balance Statement - restatement Accrual Financial Report

4.2 Legislative Support

The support from the legislative body is in the form of approval and stipulation of DPRD on APBD FY 2014 and 2015 which includes among others the activities related to the implementation of accrual-based SAP, such as Memorandum of Understanding between the Government of Mojokerto Regency and DPRD, namely:

- Memorandum of Understanding Number 30 the Year 2013 and Number 170/05 / NK / 416-050 / 2013 on Budget General Policy (KUA) FY 2014;
- Memorandum of Understanding Number 31 the Year 2013 and Number 170/06 / NK / 416-050 / 2013 on Temporary Budget Ceiling Priority (PPAS) FY 2014.

4.3 Financing

To support the implementation of roadmap and schedule Mojokerto regency has budgeted some activities related to accrual basis accounting implementation. The legislature has supported it. The approval and stipulation of DPRD on APBD FY 2014 and 2015 in which includes activities related to the implementation of accrual-based SAP with details as follows. There are ten activities in preparing the implementation of new accounting standard. All of training, workshop, consulting, system application maintenance that conducted in 2013 until 2015 costly.

2. Increased competence of human resources Mojokerto District Government has conducted advisory cooperation with BPKP with details as follows:

- a) The cooperation based on MOU Mojokerto MoU with BPKP of East Java Province Number 180 the Year 2010 and PRJ-9051 / PW13 / 3/2010 dated July 14, 2010, concerning cooperation on the implementation of good governance and good corporate governance within Mojokerto Regency Government;
- b) Cooperation with BPKP in FY 2014 under Manuscript of Technical Implementation Agreement No. 028/201 / 416-214.5 / 2014 dated January 22, 2014, on financial management assistance and regional property as well as improvement of performance accountability system at Mojokerto Regency Government;
- c) Cooperation based on the Document of Agreement on Technical Implementation Number 028/035 / 416-214.5 / 2015 dated January 15, 2015, on the assistance of financial management and local property as well as improvement of performance accountability system at Mojokerto Regency Government.

4.6. Barriers of new accounting standards implementation

a. Applications Financial reports (SIMDA) continue to change (upgrade). SIMDA application continues to change (upgrade up to six times) so that BPKA has difficulty in its application because it must do entry data again, moreover, adjustments

Analysis of SIMDA system application needs based on the continuity of SIMDA 2.1.0.15_R1 application system used by Mojokerto regency to accommodate cash-based SAP toward accrual (Cash Toward to Accrual / CTA) in 2014. Then SIMDA application followed by SIMDA application version 2.7.0.6 has accommodated the accrual-based accounting policies adopted in 2015.

Head of BPKA explained that the person who can understand the accounting and SIMDA application on BPKA is limited to each field in BPKA so that if there are problems, it should alternate with other SKPD.

"Up to now, each of BPKA already has six human resources with accounting education background and three human resources based on the educational background of IT / computer. Each field in BPKA has a minimum of 1 HR with an accounting education background, as well as 1 HR having an IT/computer education background or having the ability to operate applications related to financial management".

Also, Simda and Simbada Go applications have not been integrated online between SKPD and SKPKD so that data input is still done manually (export-import data). Network Simda and Simbada Go is still a client server that can not be accessed from anywhere, if converted into a website it will be more comfortable in accessing. As stated by the Treasurer of Education Office:

"If the Expenditure Treasurer as the server to change the data then Bendahara Spending Assistant as a client should follow changes in data made by the server. It is constrained because the client application using Personal Computer (PC) and not a laptop so it must bring in BPKA IT staff. "

b. Regulation and policy but cannot implement because there are still some obstacles that are:

1) Bupati Regulation Number 56 the Year 2014 regulates the implementation of accrual-based SAP that regulates policies on accounting of financial reporting, and accounting policy does not regulate the restatement of LK Penda, so it is still constrained in the implementation. There is also no technical guidance that regulates the restatement. As in an interview with Head of Sub Division of Accounting BPKA stating that:

"The Regents Regulation on Accounting Policies has not regulated the accounting treatment for restatement. Related PSAP 10 Restatement difficult to do because no technical guidance can use as a guideline, so that inhibit the implementation. For that Mojokerto regency government learn from various sources because basically restatement LK also exist in LK commercial sector and consultation with BPKP and do study comparative to other areas which have done restatement. At the moment there is a trial run at Dispenda. "

2) Financial Statement of First Semester of 2015 in the form of Budget Realization Report of First Semester and Prognosis Semester II of FY 2015. Financial Statement of First Semester of FY 2015 has been made using SIMDA Finance application, but the figures presented are not accurate because they have not done reconciliation with related SKPD. Based on interviews with Head of Accounting Division of BPKA, it is known that:

"The application has been able to print the semiannual financial statements based on accrual-based SAP. However, the figures in the financial statements are not accurate because they have not yet passed the reconciliation process between BPKA and SKPD. Furthermore, the schedule for the LK restatement reconciliation plan goes hand in hand with the LK reconciliation process in the current year. "

3) Mojokerto District Government in FY 2014 has implemented depreciation, primarily Regent Regulation No. 17 of 2013 on Amendment of Regulation Nomo Regent 63 of 2010 on Local

Government Accounting Policy where in Article 115 mentioned that the depreciation is implemented gradually starting FY 2014. Based on the terms than the Asset Field in the Year 2014 implement depreciation on four SKPD namely Dinas Pengairan, Dinas PU Bina Marga, Dinas PU Cipta Karya, and Agriculture Department. Asset Sector makes a selection of SKPD by first consulting with the Head of BPKA. The reason for the 4 SKPD elections is because it has the most extensive and most valuable KIB D, while the KIB B / C still has the value 0 or 1.

c. The limited number of human resources managers, assets and IT available resulted in some SKPDs with no employees with an accounting educational background eventually appointing financial managers, assets and IT incompatible with their competence. Financial management, asset and IT employees who have no accounting and IT / computer education background have a small portion of the certificate of training/training as a financial manager, asset and IT but not a certification training. Placement of financial management, asset, and IT officers have not adequately taken into account the duties and functions and competencies required.

5. CONCLUSIONS AND RECOMMENDATIONS

The role of government, in this case, the public sector, in realizing a transparent and accountable government, is increasingly evident with the issuance of government regulation number 71 of 2010 on accrual-based government accounting standards. Government Regulation is the legal basis of government in preparing financial reports for both the central government and local governments. It indicates that local governments including Mojokerto regency government should be able to implement accounting standards of government based on accruals immediately. Mojokerto regency government is not entirely ready to implement accrual government-based accounting standards, with details as follows:

- 1) At the level of policy formulation, the positive impact of implementation of SAP implementation based on Mojokerto District Government accrual indicated by the commitment of Head of Region and key personnel and support from DPRD. Legislative support granted in the form of approval and stipulation of DPRD on APBD FY 2014 and 2015 which includes activities related to the implementation of accrual-based SAP. Mojokerto regency has had Regent Regulation on Local Government Accounting Policies and Accounting System of Mojokerto Regency Government. Mojokerto regency government has a commitment to the implementation of SAP based on the target of WTP opinion from BPK. The negative impact is the preparation of SAP-based accruals implementation plan in the form of roadmap and schedule compiled by BPKA not involving the Head of SKPD. The formulation of policies undertaken Mojokerto regency has not been implemented adequately, such as regulations issued in the form of Head of

Regional Regulation on Government Accounting Policy entirely in harmony with the laws and regulations.

- 2) At the level of implementation of Mojokerto District Government policy positive impact is characterized by the socialization of SAP implementation planning to SKPD in 2013 and 2014 by BPKA as SKPD leading sector. While the negative impact is some employees of financial managers, assets and IT in SKPD indicates that employee who have attended the training has not fully understood the basic concept of SAP accrual. Placements of financial, asset and IT management personnel and LKPD performances have not adequately taken into account the required tasks and functions and competencies
- 3) In the monitoring and evaluation level. The negative impact is the Mojokerto regency government does not have a mechanism to monitor and evaluate the results of education and training (training) that implemented. Besides the Ministry of Internal Affairs of Regional Finance and East Java Provincial Government has never conducted monitoring and evaluation to Mojokerto Regency Government related to accrual based SAP implementation.

The implementation of accrual-based SAP in Mojokerto Regency Government is to prepare employee competence. The analysis needed basing on job description and function of financial and IT manager. It is needed to integrate financial reporting application system that is SIMDA Finance good vertical (SKPD application system to SKPKD) or horizontal (between applications in the system). The acceleration of Simda application development in order to produce more accurate and reliable financial report because it integrated with other applications such as management of local property in the form of Simbada Go, regional income in the form of SIMPATDA application, BPHTB online and SISMICP (for PBB) and salary management in the form of human resource system information.

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